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September 28, 2012

HAND DELIVERED

Jeff R. Derouen
Executive Director
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602-0615

RECEIVED

SEP 28 2012

**PUBLIC SERVICE
COMMISSION**

Mark R. Overstreet
(502) 209-1219
(502) 223-4387 FAX
moverstreet@stites.com

RE: The Matter Of: The Application Of Kentucky Power Company For An Order Approving Accounting Practices To Establish Regulatory Assets And Liabilities Related To The Extraordinary Expenses Incurred By Kentucky Power Company In Connection With Four 2012 Major Storm Events, Case No. 2012-_____

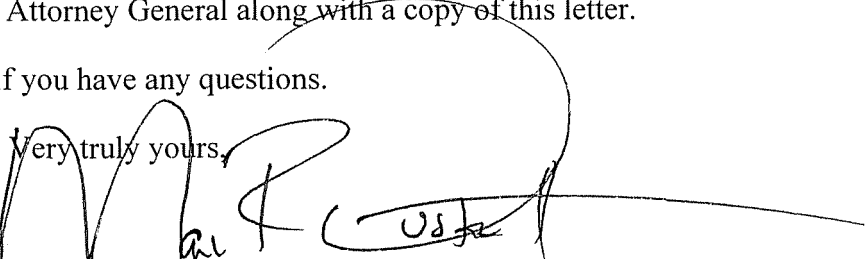
Dear Mr. Derouen:

Enclosed please find and accept for filing the original and ten copies of the Company's Application in the above matter.

Copies of the Application are also being served on counsel for Kentucky Industrial Utility Customers, Inc. and the Office of the Attorney General along with a copy of this letter.

Please do not hesitate to contact me if you have any questions.

Very truly yours,


Mark R. Overstreet

MRO

Enclosure

cc: Jennifer B. Hans (with enclosure)
Michael L. Kurtz (with enclosure)

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

SEP 28 2012

PUBLIC SERVICE
COMMISSION

The Matter Of:

The Application Of Kentucky Power Company)
For An Order Approving Accounting Practices)
To Establish Regulatory Assets And Liabilities)
Related To The Extraordinary Expenses)
Incurred By Kentucky Power Company)
In Connection With Four 2012 Major Storm Events)

Case No. 2012-_____

APPLICATION

Kentucky Power Company (“Kentucky Power”) moves the Commission pursuant to KRS 278.030, KRS 278.040 and KRS 278.220 for an Order permitting Kentucky Power to accumulate and defer for review and recovery in its next base rate proceeding before the Commission those extraordinary and incremental net operation and maintenance costs incurred by Kentucky Power in connection with the four 2012 “Major Event Day” Storms in Kentucky Power’s service territory. In support thereof Kentucky Power states:

Applicant

1. Kentucky Power is an electric utility organized as a corporation under the laws of the Commonwealth of Kentucky in 1919. A certified copy of Kentucky Power’s Articles of Incorporation and all amendments thereto was attached to the Joint Application in Case No. 99-149¹ as Exhibit 1. The post office address of Kentucky Power is 101A Enterprise Drive, P.O. 5190, Frankfort, Kentucky 40602-5190. Kentucky Power is engaged in the generation, purchase, transmission, distribution and sale of electric power. Kentucky Power serves approximately

¹ *In the Matter of: The Joint Application Of Kentucky Power Company, American Electric Power Company, Inc. And Central And South West Corporation Regarding A Proposed Merger*, P.S.C. Case No. 99-149.

173,000 customers in the following 20 counties of eastern Kentucky: Boyd, Breathitt, Carter, Clay, Elliott, Floyd, Greenup, Johnson, Knott, Lawrence, Leslie, Letcher, Lewis, Magoffin, Martin, Morgan, Owsley, Perry, Pike and Rowan. Kentucky Power also supplies electric power at wholesale to other utilities and municipalities in Kentucky for resale. Kentucky Power is a utility as that term is defined at KRS 278.010.

2. Kentucky Power is a wholly-owned subsidiary of American Electric Power Company, Inc. (“AEP”). The AEP System is a multi-state public utility holding company system that provides electric service to customers in parts of eleven states – Arkansas, Indiana, Kentucky, Louisiana, Michigan, Ohio, Oklahoma, Tennessee, Texas, Virginia and West Virginia.

Kentucky Power’s Transmission and Distribution Facilities

3. In January, 2012, Kentucky Power owned 1,251 miles of transmission lines. Kentucky Power’s transmission system is designed and constructed to meet heavy loading criteria. The transmission system comprises approximately 2,000 metal structures and 12,000 wooden structures.

4. The Company also owned 9,999 miles of distribution lines in January, 2012. Of these, 171 miles were underground. Kentucky Power’s distribution system is designed and constructed to meet medium loading criteria. The distribution system also includes approximately 180,000 overhead service drops.

5. Kentucky Power’s service territory includes some of the most rugged and difficult topography in the Commonwealth. Its distribution and lower voltage transmission facilities in particular cross mountainous and heavily-wooded terrain.

The 2012 “Major Event Day” Storms

6. Under IEEE Standard 1366, a major event is one that exceeds reasonable design and or operational limits of the electric power system. IEEE Standard 1366 statistically defines a “Major Event Day” as any day in which the system’s SAIDI (“System Average Interruption Duration Index”) exceeds the threshold value of T_{med} . That threshold value in turn is calculated at the end of each reporting period (typically a single calendar year) using data from the previous five years. It is calculated by taking the average of the natural logarithm of each daily SAIDI during the previous five year period. The standard deviation of the five-year data set is then determined and the threshold value of T_{med} is set at 2.5 standard deviations. Any day in the subsequent reporting period that exceeds T_{med} is classified as a Major Event Day.

7. Between January 1, 2012 and August 31, 2012 Kentucky Power’s service territory experienced four storms involving Major Event Days as defined by IEEE Standard 1366. They were the February 19, 2012 Snow Storm (February 19, 2012-February 23, 2012), the March 2, 2012 Tornadoes and Windstorms (March 2, 2012-March 7, 2012), the June “Derecho” and July 1, 2012 Storms (June 29, 2012-July 4, 2012), and the July 5, 2012 Thunderstorms (July 5, 2012-July 8, 2012).

A. The February 19, 2012 Snow Storm.

8. Beginning Sunday, February 19, 2012, a snow storm hit Kentucky Power’s service territory. By the time the storm left the Company’s service territory five to eight inches of heavy, wet snow had accumulated in the Pikeville and Hazard Districts.²

9. Both before and during the snow storm, Kentucky Power’s Distribution Dispatch Center in Ashland, Kentucky monitored weather-related information sources, including the

² See generally <http://www.crh.noaa.gov/jkl/stormreports/index.php?yr=2012&mo=02&dy=19&enum=17>

Weather Channel, the National Weather Service's web-site and several weather radar online sites. In addition, the Center was advised by the AEP meteorologist both before and during the storm. This information was relayed by the Dispatch Center to Kentucky Power management so that informed decisions could be made to call-in personnel, and to schedule the workforce during restoration efforts.

10. The accumulated snow caused significant damage to Kentucky Power's system, resulting in the loss of power to thousands of Kentucky Power customers. At the height of the outages, 11:00 a.m. on February 20, 2012, 34,375 Kentucky Power customers were known to the Company to be without power

11. There were a total of 908 outages experienced on Kentucky Power's distribution system as a result of this storm. Nearly all outages were caused by the heavy snow and snow-laded trees making contact with the distribution line. Kentucky Power replaced 38 poles and 51 distribution transformers as a result of the February 19, 2012 snow storm.

12. In response to weather forecasts calling for heavy snow fall, the Company scheduled its line and support personnel to work on Sunday afternoon, February 19, 2012. Kentucky Power also began mobilizing restoration crews on February 19, 2012, which was the first day of the snow storm. In addition to its employee crews, 65 existing contract right-of-way crews (196 persons) were assigned to restoration efforts on February 19, 2012. The first contract line crews from other utilities arrived the next day. A total of 926 non-Company personnel (422 contract line and support personnel, 144 line personnel from other AEP companies, 360 contract right-of-way personnel), and Kentucky Power employees worked to restore Kentucky Power's system following the February 19, 2012 snow storm. The restoration efforts, which concluded at

approximately 9:30 p.m. on February 23, 2012, required 34,640 employee hours and 32,514 contractor hours of work.

13. As of September 25, 2012, the total actual-to-date operational and maintenance expenses associated with the February 19, 2012 snow storm restoration effort were \$4,153,443.³ But for the February 19, 2012 snow storm, \$3,640,215 of these operation and maintenance costs would not have been incurred. By this application, Kentucky Power seeks authority to accumulate and defer for consideration in its next rate proceeding that portion of the incremental operation and maintenance expenses that (in conjunction with the incremental operation and maintenance expenses incurred in connection with the other three 2012 Major Event storms) exceed the storm-related operation and maintenance expense in Kentucky Power's base rates.

14. Kentucky Power recorded its total operation and maintenance expenses for the February 19, 2012 Snow Storm repair and restoration efforts in the following FERC accounts:

Account No.	Expenditure
5800000	\$ 445
5880000	\$ 83,892
5930000	\$ 4,065,437
9030001	\$ 2,824
9350001	\$ 845
Total	\$ 4,153,443

B. The March 2, 2012 Tornadoes And Wind Storms.

15. On March 2, 2012, a line of wind storms moved west to east through Kentucky Power's service territory. The storms, which also involved several "supercells," were marked by high winds, heavy rain, and hail. Accompanying the storms were at least three tornadoes, two of which were rated 3 on the Enhanced Fujita Scale (EF-3) during a portion of their path. The third

³ Kentucky Power will promptly supplement the total and incremental operation and maintenance expenses associated with the February 19, 2012 snow storm restoration efforts when any additional expenses are booked.

into Lawrence and Johnson Counties, Kentucky, after which the tornado continued into West Virginia. Maximum wind speed was estimated to be 160 m.p.h.⁷

17. The damage path through Morgan County was approximately one mile in width.⁸ The path extended 36 miles in Menifee, Morgan, and Johnson Counties, Kentucky, and in total stretched approximately 60 miles across Kentucky. The tornado killed two people in Menifee County and six people in West Liberty.⁹ Much of downtown West Liberty was destroyed or suffered significant damage.¹⁰ Over 700 residences were destroyed or damaged in Morgan County.¹¹

18. The second EF-3 tornado touched downtown along Highway 1094 southeast of Burkhart in Wolfe County, Kentucky around 6:50 P.M. EST. The tornado traveled east-northeast before striking Salyersville in Magoffin County at around 7:03 P.M. EST. The tornado continued east-northeast through Johnson and Martin Counties, Kentucky before entering West Virginia at 7:38 P.M. EST. The tornado was classified as an EF-3 while traveling through Magoffin and Johnson Counties. Its maximum wind speed was estimated to be 160 m.p.h.¹²

19. The second tornado's damage path stretched 48 miles in Kentucky and was 0.75 miles at its maximum width.¹³

20. The second tornado caused extensive damage to Salyersville where more than 70 buildings were damaged or destroyed.¹⁴

⁷ http://www.crh.noaa.gov/jkl/?n=20120302_torsummary

⁸ *Id.*

⁹ *Id.*

¹⁰ <http://www.kentucky.com/2012/03/06/2097434/numbers-without-power-in-storm.html>

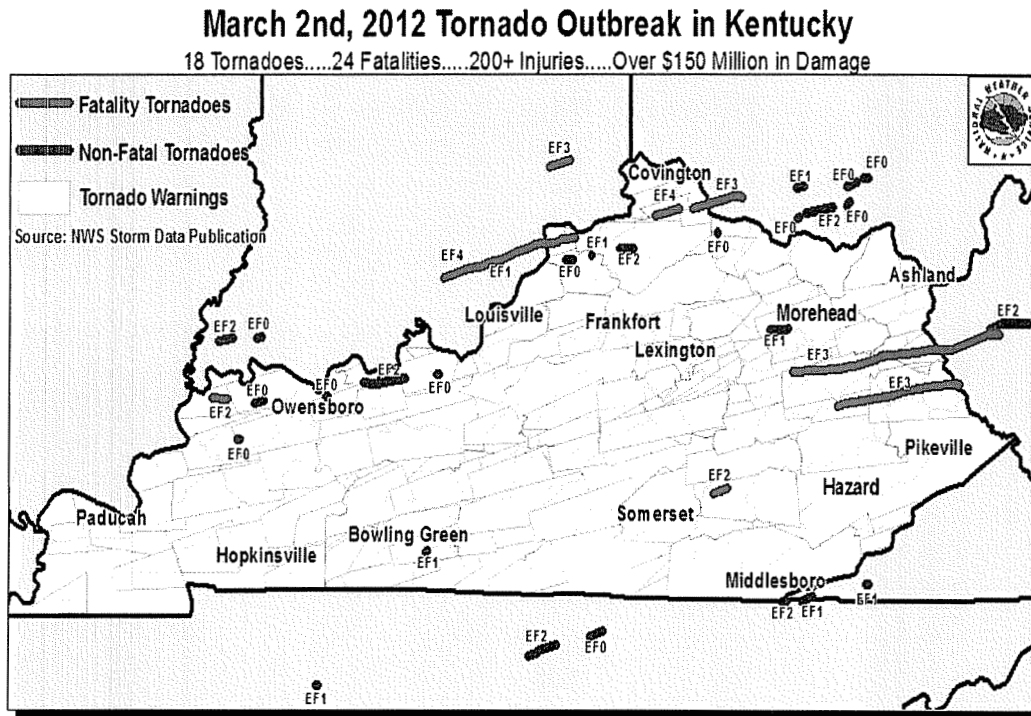
¹¹ <http://www.kentucky.com/2012/09/02/2320374/survivors-of-march-tornadoes-putting.html#storylink=misearch>

¹² <http://www.kentucky.com/2012/03/06/2097434/numbers-without-power-in-storm.html>

¹³ *Id.*

¹⁴ <http://www.kentucky.com/2012/09/02/2320374/survivors-of-march-tornadoes-putting.html#storylink=misearch>

tornado was rated 1 on the Enhanced Fujita Scale (EF-1). The storms were described as the worst to hit Eastern Kentucky in almost 25 years.⁴ The National Oceanic and Atmospheric Administration map below⁵ details the March 2, 2012 tornado activity in Kentucky:



EF-3 storms are characterized by severe damage and winds measuring 136-165 m.p.h. EF-1 tornadoes produce significant damage and are characterized by 86-110 m.ph. winds.⁶

16. One of the EF-3 tornadoes began in Menifee County, Kentucky with touchdown about two miles southwest of Mariba in Menifee County at 5:39 P.M. EST. The tornado moved east and struck West Liberty in Morgan County, Kentucky at approximately 5:58 P.M. EST. The EF-3 tornado continued east from West Liberty through the remainder of Morgan County

⁴ <http://www.kentucky.com/2012/03/03/2093069/death-toll-rises-to-14-at-least.html>

⁵ http://www.crh.noaa.gov/jkl/?n=20120302_torsummary

⁶ <http://www.crh.noaa.gov/arl/efscale.php>

21. Although the tornadoes and wind storms produced damage throughout Kentucky Power's 20-county service area, Morgan, Johnson, Lawrence, Magoffin, and Martin Counties sustained the worst damage. Throughout the course of the storm, there were 165 outages recorded on Kentucky Power's system. At the height of the outages, 15,363 Kentucky Power customers were known to the Company to be without power. A total of 458 poles, 639 cross arms, 204 transformers and 620,047 feet of wire were replaced or installed in Kentucky Power's three districts as a result of the storm damage. Approximately 300 customers could not be returned to service due to their structures being damaged or destroyed. Numerous spans of downed wire also were repaired and re-installed.

22. Kentucky Power immediately dispatched restoration crews following the tornadoes. In addition to Kentucky Power employees, a total of 718 non-Company personnel (476 contract line personnel, 66 AEP line personnel, and 176 contract right-of-way workers) participated in the restoration efforts. The restoration efforts to date required 30,721 employee hours and 57,419 contractor hours of work.

23. As of September 25, 2012, the total actual-to-date operation and maintenance expenses associated with the March 2, 2012 tornado and wind storm restoration effort were \$3,980,650.¹⁵ But for the March 2, 2012 tornadoes and windstorms, \$3,736,946 of these operational and maintenance expenses would not have been incurred. By this application, Kentucky Power seeks authority to accumulate and defer for consideration in its next base rate proceeding that portion of the incremental operation and maintenance expenses that (in conjunction with the incremental operation and maintenance expenses incurred in connection

¹⁵ Kentucky Power will promptly supplement the total and incremental operation and maintenance expenses associated with the March 2, 2012 tornado and windstorm restoration efforts when any additional expenses are booked.

with the other three 2012 Major Event storms) exceed the storm-related operation and maintenance expense in Kentucky Power’s base rates.

24. Kentucky Power recorded its total actual-to-date operation and maintenance expenses for the March 2, 2012 tornado and wind storm repair and restoration efforts in the following FERC accounts:

Account No.	Expenditure
5830000	\$ 16,662
5880000	\$ 287,945
5930000	\$ 3,673,219
5970000	\$ 1,820
5980000	\$ 269
9030001	\$ 735
Total	\$ 3,980,650

C. The June 29, 2012 “Derecho” And July 1, 2012 Storms.

25. On June 29, 2012, an intense long-lived windstorm (categorized as a “Derecho”¹⁶) formed in northwest Indiana and proceeded along a 600 mile path through Indiana, Ohio, West Virginia, Virginia, and portions of eastern Kentucky, including parts of Kentucky Power’s service territory.¹⁷ Wind gusts of 80-100 m.p.h. were reported. This storm at its peak affected 63,800 Kentucky Power customers, mostly in the Ashland and Pikeville districts.

26. By Sunday, July 1, 2012 service had been restored to approximately 70% of the customers who lost service as a result of the June 29, 2012 Derecho when another round of

¹⁶ A derecho “is a widespread, long-lived wind storm that is associated with a band of rapidly moving showers or thunderstorms. Although a “derecho” can produce destruction similar to that of tornadoes, the damage typically is directed in one direction along a relatively straight swath. As a result, the term “straight-line wind damage” sometimes is used to describe derecho damage. By definition, if the wind damage swath extends more than 240 miles (about 400 kilometers) and includes wind gusts of at least 58 mph (93 km/h) or greater along most of its length, then the event may be classified as a “derecho.”
<http://www.spc.noaa.gov/misc/AbtDerechos/derechofacts.htm#definition>

¹⁷ http://www.crh.noaa.gov/iwx/?n=june_29_derecho

severe weather entered Kentucky Power's service territory on July 1, 2012.¹⁸ An additional 23,500 customers lost service as a result of the July 1, 2012 storms.

27. These storms caused extensive damage to Kentucky Power's electrical facilities, including downed power lines, broken utility poles, and downed trees and limbs across power lines. Heavily rain-saturated soils led to mudslides that also caused extensive damage to the company's facilities. Kentucky Power restored 1,771 outages affecting a total of 122,490 customers, many of whom experienced more than one outage during the restoration effort. A total of 78 poles, 252 cross arms, 77 transformers, and 172,417 feet of distribution wire located in Kentucky Power's Ashland and Pikeville Districts were replaced or installed. Numerous spans of wire also were repaired and re-installed.

28. Kentucky Power immediately deployed restoration crews following the initial June 29, 2012 storm. In addition to Kentucky Power employees, a total of 1,133 non-Company (814 contract line and support personnel and 319 contract right-of-way personnel) were involved in the restoration efforts. The restoration efforts required 15,580 employee hours and approximately 68,090 contractor hours of work.

29. The severity of the June 2012 "Derecho," the wide area affected by it and lack of warning to utilities of its approach, coupled with the later storms and excessive heat in the affected areas hindered restoration efforts.¹⁹

30. As of September 25, 2012, the total operational and maintenance expenses associated with the June 29, 2012 "Derecho" and July 1, 2012 storm restoration efforts were

¹⁸ <http://www.crh.noaa.gov/jkl/stormreports/index.php?yr=2012&mo=07&dy=01&enum=4>

¹⁹ http://energy.gov/sites/prod/files/Derecho%202012_%20Review_0.pdf

estimated to be \$5,961,221.²⁰ But for the June 29, 2012 “Derecho” and the July 1, 2012 storms, \$5,450,098 of these operational and maintenance expenses would not have been incurred. By this application, Kentucky Power seeks authority to accumulate and defer for consideration in its next base rate proceeding that portion of the incremental operation and maintenance expenses that (in conjunction with the incremental operation and maintenance expenses incurred in connection with the other three 2012 Major Event storms) exceed the storm-related operation and maintenance expense in Kentucky Power’s base rates.

31. Kentucky Power recorded its total estimated operation and maintenance expenses for the June 29, 2012 “Derecho” and July 1, 2012 storm repair and restoration efforts in the following FERC accounts:

Account No.	Expenditure
5630000	\$ 1,505
5730000	\$ 1,898
5800000	\$ 525
5880000	\$ 256,693
5930000	\$ 5,697,229
9030001	\$ 1,792
9210001	\$ 34
9350013	\$ 1,545
Total	\$ 5,961,221

D. The July 5, 2012 Thunderstorms.

32. As Kentucky Power was completing its restoration efforts in connection with the June 29, 2012 “Derecho” and the July 1, 2012 storms (service to approximately 700 customers remained to be restored) another severe thunderstorm passed through Kentucky Power’s service

²⁰ These totals, including the totals for incremental expenses, include estimates for contractor invoices not yet received, and are subject to change. Kentucky Power will promptly provide the actual totals when they become available.

territory on July 5, 2012.²¹ This storm caused 485 outage cases that affected 27,319 customers in all three Districts.

33. Damage resulting from the July 5, 2012 thunderstorms included downed power lines, broken poles, and downed trees and limbs across power lines. A total of 12 poles, 32 cross arms and 1,595 feet of wire were replaced or installed. Numerous spans of wire also were repaired and re-installed.

34. Because Kentucky Power was completing its restoration efforts in connection with the previous storms the necessary resources were available. In addition to KPC employees, a total of 1,133 non-Company personnel (814 contract line and support personnel and 319 contract right-of-way personnel) were utilized in the restoration. The restoration efforts required 2,494 employee hours and approximately 13,430 contractor hours.

35. As of September 25, 2012, the total operational and maintenance expenses associated with the July 5, 2012 thunderstorm restoration effort were estimated to be \$967,504.²² But for the July 5, 2012 thunderstorm, \$885,795 of these operational and maintenance expenses would not have been incurred. By this application, Kentucky Power seeks authority to accumulate and defer for consideration in its next base rate proceeding that portion of the incremental operation and maintenance expenses that (in conjunction with the incremental operation and maintenance expenses incurred in connection with the other three 2012 Major Event storms) exceed the storm-related operation and maintenance expense in Kentucky Power's base rates.

²¹ <http://www.crh.noaa.gov/jkl/stormreports/index.php?yr=2012&mo=07&dy=05&enum=1>

²² These totals, including the totals for incremental expenses, include estimates for contractor invoices not yet received, and are subject to change. Kentucky Power will promptly provide the actual totals when they become available.

36. Kentucky Power recorded its total estimated operation and maintenance expenses for the July 5, 2012 thunderstorm repair and restoration efforts in the following FERC account:

Account No.	Expenditure
5930000	\$ 967,504
Total	\$ 967,504

The Amount To Be Accumulated And Deferred.

37. The total incremental operation and maintenance costs associated with the four 2012 Major Event storms that would not have been incurred but for the storms is estimated to be \$13,713,054.

38. Kentucky Power recorded its total estimated operation and maintenance expenses for the repair and restoration efforts associated with its four 2012 Major Event Storm repair and restoration efforts in the following FERC accounts:

Account No.	Account	Expenditures
5630000	Overhead Line Expense	\$ 1,505
5730000	Maint. Of Misc. Trans. Plant	\$ 1,898
5800000	Oper. Supervision & Engineering	\$ 970
5830000	Overhead Line Expense	\$ 16,662
5880000	Miscellaneous Distrib. Exp.	\$ 628,530
5930000	Maint. Of Overhead Lines	\$ 14,403,389
5970000	Maint. Of Meters	\$ 1,820
5980000	Maint. Of Misc. Distrib. Plant	\$ 269
9030001	Customer Orders & Inquiries	\$ 5,351
9210001	Office Supply & Exp. -- Not Associated	\$ 34
9350001	Maint. Of Structures- Owned	\$ 845
9350013	Maint. Of Comm. Equip. Unallocated	\$ 1,545

Account No.	Account	Expenditures
Total		\$ 15,062,818

39. Kentucky Power's base rates contain operation and maintenance storm-related expenses totaling \$904,953. See **EXHIBIT 1**.

40. Kentucky Power seeks authorization from the Commission to accumulate and defer for review and recovery in Kentucky Power's next base rate proceeding the net actual costs (total incremental storm-related O&M expenses less the amount of storm-related O&M expenses currently in its base rates) of extraordinary operation and maintenance expenses incurred to repair damaged facilities and restore service to customers following the February 19, 2012 Snow Storm, the March 2, 2012 Tornadoes and Windstorms, the June "Derecho" and July 1, 2012 Storms, and the July 5, 2012 Thunderstorms. The amount to be established as a regulatory asset in Account No. 182 is \$12,808,101. That amount was calculated as follows:

Total Expenses Recorded	\$ 11,676,614
Estimate Of Billings Yet To Be Received	\$ 3,386,204
Subtotal:	\$ 15,062,818
Less: Normal Dist. O&M Expense	\$ 1,349,764
Less: Storm Expense Currently In Base Rates	\$ 904,953
Total Deferral Requested	\$ 12,808,101

Basis For The Requested Accounting Treatment

41. Statement of Financial Accounting Standards (“SFAS”) No. 71, *Accounting for the Effects of Certain Types of Regulation*, provides for the creation under prescribed circumstances of a regulatory asset such as Kentucky Power proposes. SFAS No. 71 provides in pertinent part:

Rate actions of a regulator can provide reasonable assurance of the existence of an asset. ***An enterprise shall capitalize all or part of an incurred cost that would otherwise be charged to expense if both of the following criteria are met:***

- a. It is probable that future revenue in an amount at least equal to the capitalized cost will result from the inclusion of that cost in the allowable costs for ratemaking purposes.
- b. Based on the available evidence, the future revenue will be provided to permit recovery of the previously incurred cost rather than to provide for expected levels of similar future costs....²³

42. Traditionally, the Commission has exercised its discretion to approve a regulatory asset upon demonstration that the expenses to be deferred fall into one of four categories:

(1) an extraordinary nonrecurring expense which could not have reasonably been anticipated or included in the utility’s planning; (2) an expense resulting from a statutory or administrative directive; (3) an expense in relation to an industry sponsored initiative; or (4) an extraordinary nonrecurring expense that over time will result in a savings that fully offsets the costs.²⁴

43. The Commission has exercised its discretion in the past to approve a regulatory asset capitalizing major storm-related costs, to the extent such costs exceed the amount of storm-related costs contained in base rates, under the first category identified above by the Commission. To be approved, the costs must be found to be extraordinary²⁵ and “sufficiently

²³ (emphasis supplied).

²⁴ *In The Matter Of: The Application of East Kentucky Power Cooperative, Inc. For An Order Approving Accounting Practices To Establish A Regulatory Asset Related To Certain Replacement Power Costs Resulting From Generation Forced Outages*, Case No. 2008-00436 at 4 (Ky. P.S.C. December 23, 2012),

²⁵ *In The Matter Of: Application Of Kentucky Power Company For An Order Approving Accounting Practices To Establish Regulatory Assets And Liabilities Related To Extraordinary Expenses Incurred By Kentucky Power Company In Connection With Three Major Storm Events In 2009*, 2009-00352 (Ky. P.S.C. December 22, 2009).

significant.”²⁶ These determinations in turn involve consideration of the magnitude of the storm expenses,²⁷ their size in relation to the amount of storm related costs built in the utility’s base rates,²⁸ and the effect a refusal to capitalize the expense would have on the utility’s current year financial results.²⁹

44. In accordance with SFAS No. 71 and Commission precedent, Kentucky Power requests the Commission to exercise its authority under KRS 278.220 to prescribe the manner in which the Company keeps its accounts by entering an order permitting Kentucky Power to accumulate and defer for review and recovery in its next base rate proceeding \$12,808,101 in incremental and extraordinary operation and maintenance expenses incurred by the Company in repairing damage and restoring service in connection with the four 2012 Major Event storms. If the requested relief is granted, Kentucky Power will record the regulatory asset in FERC Account No. 182.

Exhibits

45. The following exhibits are incorporated in this application:

(a) The pertinent page from Kentucky Power’s last base rate case, Case No. 2009-00459, demonstrating the calculation of the Company’s three-year level of storm-related expense is attached hereto as **EXHIBIT 1**.

²⁶ *In The Matter Of: Application Of Kentucky Utilities Company For An Order Approving The Establishment Of A Regulatory Asset*, Case No. 2008-00457 at 5 (Ky. P.S.C. December 22, 2008).

²⁷ *In The Matter Of: Application Of Kentucky Power Company For An Order Approving Accounting Practices To Establish Regulatory Assets And Liabilities Related To Extraordinary Expenses Incurred By Kentucky Power Company In Connection With Three Major Storm Events In 2009*, 2009-00352 (Ky. P.S.C. December 22, 2009) (“Kentucky Power’s damage and service restoration costs related to the cumulative effects of the 2009 Storms are clearly extraordinary in nature based on their absolute magnitude and the amount of storm damage expense built into Kentucky Power’s base rates.”)

²⁸ *Id.*

²⁹ *In The Matter Of: Application Of Kentucky Utilities Company For An Order Approving The Establishment Of A Regulatory Asset*, Case No. 2008-00174 at 3-4 (Ky. P.S.C. December 22, 2008) (“Reflecting the 2009 Winter Storm costs as expenses on KU’s 2009 books would have a significant impact on its 2009 financial results.”)

(b) A summary sheet and supporting calculations illustrating the derivation of the amount of the requested regulatory asset is attached hereto as **EXHIBIT 2**;

Communications

46. Kentucky Power respectfully requests that all communications in this proceeding be addressed to the following:

Ranie K. Wohnhas
101A Enterprise Drive
P.O. Box 5190
Frankfort, Kentucky 40602-5190

Mark R. Overstreet
Stites & Harbison PLLC
421 West Main Street
P.O. Box 634
Frankfort, Kentucky 40602-0634

Timing of Requested Approval

47. Because of the importance of maintaining accurate financial statements, and the fact that Kentucky Power's fiscal year ends December 31, 2012, Kentucky Power Company respectfully requests that the Commission grant the requested relief on or before December 31, 2012.

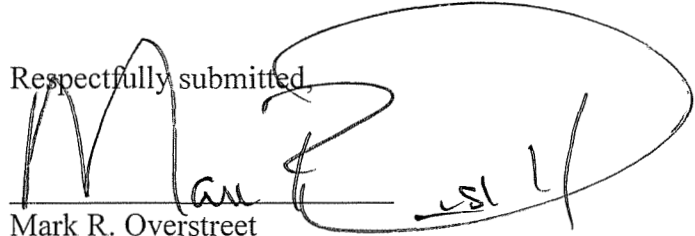
Wherefore Kentucky Power Company respectfully requests the Commission enter an Order:

1. Authorizing Kentucky Power Company in accordance with SFAS No. 71 and Commission precedent to accumulate and defer for review and recovery in the Company's next base rate proceeding the currently estimated amount of \$12,808,101 in incremental and extraordinary operation and maintenance expenses incurred by the Company in repairing damage and restoring service in connection with the four 2012 Major Event storms. The estimated amounts would be adjusted to actual costs once they are known;

2. Authorizing Kentucky Power to record the deferred amount as a regulatory asset to be recorded in FERC Account No. 182;
3. Granting the requested relief by Order dated on or before December 31, 2012; and
4. Granting Kentucky Power all additional relief to which it may be entitled.

This 28th day of September, 2012.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mark R. Overstreet", is written over a horizontal line. The signature is enclosed within a large, hand-drawn oval.

Mark R. Overstreet
STITES & HARBISON PLLC
421 West Main Street
P.O. Box 634
Frankfort, Kentucky 40602-0634
Telephone: (502) 223-3477
Facsimile: (502) 223-4387
moverstreet@stites.com

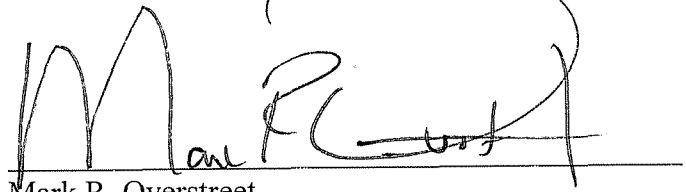
CERTIFICATE OF SERVICE

I hereby certify that a true and accurate copy of the foregoing was served by United States Mail, Postage Pre-paid, upon:

Michael L. Kurtz
Kurt J. Boehm
Jody M. Kyler
Boehm, Kurtz & Lowry
36 East Seventh Street, Suite 1510
Cincinnati, Ohio 45202

Jennifer Black Hans
Dennis G. Howard II
Lawrence W. Cook
Office of the Attorney General
Utility & Rate Intervention Division
1024 Capital Center Drive, Suite 200
Frankfort, Kentucky 40601-8204

on this the 28th day of September, 2012.


Mark R. Overstreet

**Kentucky Power Company
Normalization of Major Storms Adjustment
Test Year Twelve Months Ended 9/30/2009**

**Section V
Workpaper S-4
Page 15**

Ln No	<u>Description</u>	Storm Damage Expense Excl. <u>In-House Labor</u>	Constant Dollar <u>Index</u> ^{1/}	Expense in 2009 <u>Dollars</u>
(1)	(2)	(3)	(4)	(5)
1	12 ME September 30, 2009	\$2,116,867	1.00	\$2,116,867
2	12 ME September 30, 2008	\$51,497	1.03	\$53,042
3	12 ME September 30, 2007	\$461,822	1.18	<u>\$544,950</u>
4	Three Year Total Storm Damage			<u>\$2,714,859</u>
5	Three Year Average (Ln 4/ 3)			\$904,953
6	Test Year Storm Damage Expense			<u>\$2,116,867</u>
7	Adjustment to O&M for Storm Damage Normalization			(\$1,211,914)
8	Allocation Factor - GP-TOT			<u>0.991</u>
9	KPSC Jurisdictional Amount (Ln 7 X Ln 8)			<u>(\$1,201,007)</u>

^{1/} Handy-Whittman Contract Labor Index
Reference E-2 Line 42
January, 2009 535
January, 2008 518
January, 2007 453

Kentucky Power
Major Event Cost Recap

Hazard/Pikeville Snow Storm: 02/19/2012

02/19/12 SNOW STORM TOTAL COST

02/19/12 SNOW STORM INCREMENTAL COST

Detailed Restoration Costs
As of 09/25/12

		A	B	C	D	A+B+C+D	A	B	C	D	A+B+C+D
		Capitalized	Accumulated	Expensed	Unallocated	Total Cost	Capitalized	Accumulated	Expensed	Unallocated	Total Cost
		(Capital)	(Removal)	(O&M)		to Restore	(Capital)	(Removal)	(O&M)		to Restore
In House Costs	Regular Time	Dollars \$ 7,292	\$ 1,823	\$ 112,228	\$ -	\$ 121,343	\$ -	\$ -	\$ -	\$ -	\$ -
	Hours	288.7	72.2	3,773.6	0.0	4,134.5	288.7	72.2	3,773.6	0.0	4,134.5
Salary & Wages	Overtime	Dollars \$ 58,940	\$ 14,923	\$ 675,929	\$ 826	\$ 750,618	\$ 58,940	\$ 14,923	\$ 675,929	\$ 826	\$ 750,618
	Hours	2,427.6	612.6	27,465.5	0.0	30,505.7	2,427.6	612.6	27,465.5	0.0	30,505.7
Overheads	ST Fringes	\$ 3,598	\$ 1,101	\$ 12,454	\$ -	\$ 17,153	\$ -	\$ -	\$ -	\$ -	\$ -
	OT Fringes	6,735	1,706	39,832	-	48,273	6,735	1,706	39,832	-	48,273
	Other Labor Fringes	(22)	(204)	(317)	-	(543)	-	-	-	-	-
	Incentives	(2,185)	(528)	(33,962)	-	(36,675)	-	-	-	-	-
	Construction/Retirement	36,188	10,634	-	-	46,822	36,188	10,634	-	-	46,822
	All Other Overheads	(1,253)	(354)	49,360	-	47,753	-	-	-	-	-
Total Salary & Wages		\$ 109,293	\$ 29,101	\$ 855,524	\$ 826	\$ 994,744	\$ 101,863	\$ 27,263	\$ 715,761	\$ 826	\$ 845,713
Transportation	Fleet	\$ 22,468	\$ 4,350	\$ 263,693	\$ -	\$ 290,511	\$ 1,732	\$ 640	\$ 20,439	\$ -	\$ 22,811
	Total Transportation	\$ 22,468	\$ 4,350	\$ 263,693	\$ -	\$ 290,511	\$ 1,732	\$ 640	\$ 20,439	\$ -	\$ 22,811
Other Cost Category	Cell Phone	\$ 426	\$ 78	\$ 5,265	\$ -	\$ 5,769	\$ -	\$ -	\$ -	\$ -	\$ -
	Lump Sum Pmts	1,184	296	13,594	-	15,074	1,184	296	13,594	-	15,074
	External Communications	-	-	-	-	-	-	-	-	-	-
	Employee Expenses	9,557	2,393	107,386	249	119,585	9,557	2,393	107,386	249	119,585
	Misc	29	7	322	-	358	29	7	322	-	358
Total Other Cost Category	\$ 11,196	\$ 2,774	\$ 126,567	\$ 249	\$ 140,786	\$ 10,770	\$ 2,696	\$ 121,302	\$ 249	\$ 135,017	
Materials & Supplies	Towers, Poles, & Fixtures	Poles \$ 12,283	\$ -	\$ -	\$ -	\$ 12,283	\$ 12,283	\$ -	\$ -	\$ -	\$ 12,283
	Cross arms	3,399	-	-	-	3,399	3,399	-	-	-	3,399
Overhead Conductors & Devices	Wire	45,397	-	-	-	45,397	45,397	-	-	-	45,397
	Cutouts	7,640	-	-	-	7,640	7,640	-	-	-	7,640
	Splices	40,122	-	-	-	40,122	40,122	-	-	-	40,122
	Other	50,039	-	-	-	50,039	50,039	-	-	-	50,039
Line Transformers		57,641	-	-	-	57,641	57,641	-	-	-	57,641
Services		-	-	-	-	-	-	-	-	-	
Meters		-	-	-	-	-	-	-	-	-	
Lighting & Signal Systems		-	-	-	-	-	-	-	-	-	
Other		(64,099)	(274)	106,980	(718)	41,889	(64,099)	(274)	106,980	(718)	41,889
Total Materials		\$ 152,422	\$ (274)	\$ 106,980	\$ (718)	\$ 258,410	\$ 152,422	\$ (274)	\$ 106,980	\$ (718)	\$ 258,410
Cost of Providing Temporary Electric Svc		-	-	-	-	-	-	-	-	-	-
TOTAL IN HOUSE COSTS		\$ 295,379	\$ 35,951	\$ 1,352,764	\$ 357	\$ 1,684,451	\$ 266,787	\$ 30,325	\$ 964,482	\$ 357	\$ 1,261,951

**Kentucky Power
Major Event Cost Recap**

Hazard/Pikeville Snow Storm: 02/19/2012

Detailed Restoration Costs
As of 09/25/12

02/19/12 SNOW STORM TOTAL COST

02/19/12 SNOW STORM INCREMENTAL COST

Outside Contracted Services

	02/19/12 SNOW STORM TOTAL COST					02/19/12 SNOW STORM INCREMENTAL COST				
	A	B	C	D	A+B+C+D	A	B	C	D	A+B+C+D
	Capitalized	Accumulated	Expensed	Unallocated	Total Cost	Capitalized	Accumulated	Expensed	Unallocated	Total Cost
	(Capital)	Depreciation	(O&M)		to Restore	(Capital)	Depreciation	(O&M)		to Restore
		(Removal)					(Removal)			
Outside Contracted Services										
Asplundh Tree Expert	Dollars \$ -	\$ -	\$ 458,263	\$ -	\$ 458,263	Dollars \$ -	\$ -	\$ 458,263	\$ -	\$ 458,263
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D.H. Elliott	Dollars \$ 83,543	\$ 30,844	\$ 985,691	\$ -	\$ 1,100,078	Dollars \$ 72,953	\$ 26,934	\$ 860,745	\$ -	\$ 960,632
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ACRT Inc	Dollars \$ 572	\$ 211	\$ 6,745	\$ -	\$ 7,528	Dollars \$ 572	\$ 211	\$ 6,745	\$ -	\$ 7,528
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Area Wide Protective	Dollars \$ 3,952	\$ 1,459	\$ 46,632	\$ -	\$ 52,044	Dollars \$ 3,952	\$ 1,459	\$ 46,632	\$ -	\$ 52,044
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bowlin Energy LLC	Dollars \$ 1,632	\$ 603	\$ 19,259	\$ -	\$ 21,494	Dollars \$ 1,632	\$ 603	\$ 19,259	\$ -	\$ 21,494
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fischel Company	Dollars \$ 19,086	\$ 7,047	\$ 225,188	\$ -	\$ 251,320	Dollars \$ 19,086	\$ 7,047	\$ 225,188	\$ -	\$ 251,320
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kentucky Utilities	Dollars \$ 3,797	\$ 1,402	\$ 44,796	\$ -	\$ 49,994	Dollars \$ 3,797	\$ 1,402	\$ 44,796	\$ -	\$ 49,994
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mastec North America Inc	Dollars \$ 5,537	\$ 2,044	\$ 65,325	\$ -	\$ 72,906	Dollars \$ 5,537	\$ 2,044	\$ 65,325	\$ -	\$ 72,906
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pike Electric	Dollars \$ 63,469	\$ 23,433	\$ 748,852	\$ -	\$ 835,755	Dollars \$ 63,469	\$ 23,433	\$ 748,852	\$ -	\$ 835,755
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thayer Power & Comm Line Cnstr	Dollars \$ 5,519	\$ 2,038	\$ 65,122	\$ -	\$ 72,679	Dollars \$ 5,519	\$ 2,038	\$ 65,122	\$ -	\$ 72,679
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
William E Groves Construction Inc	Dollars \$ 8,838	\$ 3,263	\$ 104,278	\$ -	\$ 116,379	Dollars \$ 8,838	\$ 3,263	\$ 104,278	\$ -	\$ 116,379
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Contractor	Dollars \$ 2,587	\$ 955	\$ 30,528	\$ -	\$ 34,071	Dollars \$ 2,587	\$ 955	\$ 30,528	\$ -	\$ 34,071
TOTAL OUTSIDE CONTRACTED SERVICES	Dollars \$ <u>198,533</u>	\$ <u>73,299</u>	\$ <u>2,800,679</u>	\$ <u>-</u>	\$ <u>3,072,511</u>	Dollars \$ <u>187,943</u>	\$ <u>69,389</u>	\$ <u>2,675,733</u>	\$ <u>-</u>	\$ <u>2,933,065</u>
Hours	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Restoration Costs	\$ <u>493,912</u>	\$ <u>109,250</u>	\$ <u>4,153,443</u>	\$ <u>357</u>	\$ <u>4,756,962</u>	\$ <u>454,730</u>	\$ <u>99,714</u>	\$ <u>3,640,215</u>	\$ <u>357</u>	\$ <u>4,195,016</u>

**Kentucky Power
Major Event Cost Recap**

Ashland/Pikeville Tornado/Wind Storm: 03/02/2012
Detailed Restoration Costs
As of 09/25/12

03/02/12 TORNADO TOTAL COST

03/02/12 TORNADO INCREMENTAL COST

		A	B	C	D	A+B+C+D	A	B	C	D	A+B+C+D
		Capitalized	Accumulated Depreciation	Expensed	Unallocated	Total Cost to Restore	Capitalized	Accumulated Depreciation	Expensed	Unallocated	Total Cost to Restore
		(Capital)	(Removal)	(O&M)			(Capital)	(Removal)	(O&M)		
In House Costs	Regular Time	Dollars \$ 100,955	\$ 22,435	\$ 104,892	\$ -	\$ 228,282	\$ -	\$ -	\$ -	\$ -	\$ -
	Salary & Wages	Hours 2,847.9	634.7	3,122.9	0.0	6,605.5	2,847.9	634.7	3,122.9	0.0	6,605.5
	Overtime	Dollars \$ 307,037	\$ 66,696	\$ 304,988	\$ -	\$ 678,721	\$ 307,037	\$ 66,696	\$ 304,988	\$ -	\$ 678,721
		Hours 11,024.0	2,343.7	10,748.0	0.0	24,115.7	11,024.0	2,343.7	10,748.0	0.0	24,115.7
	Salary & Wage	ST Fringes \$ 53,611	\$ 11,914	\$ 3,047	\$ -	\$ 68,572	\$ -	\$ -	\$ -	\$ -	\$ -
	Overheads	OT Fringes 35,013	7,606	13,334	-	55,953	35,013	7,606	13,334	-	55,953
		Other Labor Fringes (1,002)	(238)	(1,928)	-	(3,168)	-	-	-	-	-
		Incentives (13,904)	(3,322)	(18,226)	-	(35,452)	-	-	-	-	-
		Construction/Retirement 296,965	41,687	-	-	338,652	296,965	41,687	-	-	338,652
		All Other Overheads (3,657)	(1,246)	(1,279)	-	(6,182)	-	-	-	-	-
Total Salary & Wages		\$ 775,018	\$ 145,532	\$ 404,828	\$ -	\$ 1,325,378	\$ 639,015	\$ 115,989	\$ 318,322	\$ -	\$ 1,073,326
Transportation	Fleet	\$ 118,922	\$ 25,464	\$ 119,721	\$ -	\$ 264,107	\$ 9,348	\$ 2,618	\$ 8,771	\$ -	\$ 20,737
	Total Transportation	\$ 118,922	\$ 25,464	\$ 119,721	\$ -	\$ 264,107	\$ 9,348	\$ 2,618	\$ 8,771	\$ -	\$ 20,737
Other Cost Category	Cell Phone	\$ 2,294	\$ 483	\$ 2,389	\$ -	\$ 5,166	\$ -	\$ -	\$ -	\$ -	\$ -
	Lump Sum Pmts	6,861	1,519	6,834	-	15,214	6,861	1,519	6,834	-	15,214
	External Communications	-	-	1,047	-	1,047	-	-	-	-	-
	Employee Expenses	75,874	16,651	76,758	-	169,283	75,874	16,651	76,758	-	169,283
	Misc	190	42	190	-	422	190	42	190	-	422
Total Other Cost Category		\$ 85,219	\$ 18,695	\$ 87,218	\$ -	\$ 191,132	\$ 82,925	\$ 18,212	\$ 83,782	\$ -	\$ 184,919
Materials & Supplies	Towers, Poles, & Fixtures	Poles \$ 144,958	\$ -	\$ -	\$ -	\$ 144,958	\$ 144,958	\$ -	\$ -	\$ -	\$ 144,958
		Cross arms 18,414	-	-	-	18,414	18,414	-	-	-	18,414
	Overhead Conductors & Devices	Wire 191,452	-	-	-	191,452	191,452	-	-	-	191,452
		Cutouts 32,906	-	-	-	32,906	32,906	-	-	-	32,906
		Splices 70,155	-	-	-	70,155	70,155	-	-	-	70,155
		Other 379,431	-	-	-	379,431	379,431	-	-	-	379,431
	Line Transformers		231,517	-	-	231,517	231,517	-	-	-	231,517
	Services		-	-	-	-	-	-	-	-	-
	Meters		-	-	-	-	-	-	-	-	-
	Lighting & Signal Systems		-	-	-	-	-	-	-	-	-
Other		(43,611)	(5,225)	595,716	(108)	546,772	(43,611)	(5,225)	595,716	(108)	546,772
Total Materials		\$ 1,025,222	\$ (5,225)	\$ 595,716	\$ (108)	\$ 1,615,605	\$ 1,025,222	\$ (5,225)	\$ 595,716	\$ (108)	\$ 1,615,605
Cost of Providing Temporary Electric Svc		-	-	-	-	-	-	-	-	-	-
TOTAL IN HOUSE COSTS		\$ 2,004,381	\$ 184,466	\$ 1,207,483	\$ (108)	\$ 3,396,222	\$ 1,756,510	\$ 131,594	\$ 1,006,591	\$ (108)	\$ 2,894,587

**Kentucky Power
Major Event Cost Recap**

Ashland/Pikeville Tornado/Wind Storm: 03/02/2012

Detailed Restoration Costs

As of 09/25/12

	03/02/12 TORNADO TOTAL COST					03/02/12 TORNADO INCREMENTAL COST				
	A	B	C	D	A+B+C+D	A	B	C	D	A+B+C+D
	Capitalized (Capital)	Accumulated Depreciation (Removal)	Expensed (O&M)	Unallocated	Total Cost to Restore	Capitalized (Capital)	Accumulated Depreciation (Removal)	Expensed (O&M)	Unallocated	Total Cost to Restore
Outside Contracted Services										
Asplundh Tree Expert	Dollars \$ -	\$ -	\$ 361,356	\$ -	\$ 361,356	Dollars \$ -	\$ -	\$ 361,356	\$ -	\$ 361,356
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D.H. Elliott	Dollars \$ 801,982	\$ 224,628	\$ 752,492	\$ -	\$ 1,779,101	Dollars \$ 756,354	\$ 211,848	\$ 709,680	\$ -	\$ 1,677,882
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ACRT Inc	Dollars \$ 1,192	\$ 334	\$ 1,118	\$ -	\$ 2,644	Dollars \$ 1,192	\$ 334	\$ 1,118	\$ -	\$ 2,644
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Area Wide Protective	Dollars \$ 45,601	\$ 12,772	\$ 42,787	\$ -	\$ 101,160	Dollars \$ 45,601	\$ 12,772	\$ 42,787	\$ -	\$ 101,160
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bluegrass Central Construction	Dollars \$ 109,652	\$ 30,713	\$ 102,885	\$ -	\$ 243,250	Dollars \$ 109,652	\$ 30,713	\$ 102,885	\$ -	\$ 243,250
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bowlin Energy LLC	Dollars \$ 146,654	\$ 41,076	\$ 137,604	\$ -	\$ 325,335	Dollars \$ 146,654	\$ 41,076	\$ 137,604	\$ -	\$ 325,335
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lee Electrical Construction Inc	Dollars \$ 5,244	\$ 1,469	\$ 4,920	\$ -	\$ 11,633	Dollars \$ 5,244	\$ 1,469	\$ 4,920	\$ -	\$ 11,633
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mastec North America Inc	Dollars \$ 143,144	\$ 40,093	\$ 134,310	\$ -	\$ 317,547	Dollars \$ 143,144	\$ 40,093	\$ 134,310	\$ -	\$ 317,547
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New River Electrical Corp	Dollars \$ 62,237	\$ 17,432	\$ 58,397	\$ -	\$ 138,066	Dollars \$ 62,237	\$ 17,432	\$ 58,397	\$ -	\$ 138,066
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pike Electric	Dollars \$ 422,167	\$ 118,245	\$ 396,115	\$ -	\$ 936,527	Dollars \$ 422,167	\$ 118,245	\$ 396,115	\$ -	\$ 936,527
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Southern Electric Corp	Dollars \$ 53,452	\$ 14,971	\$ 50,154	\$ -	\$ 118,577	Dollars \$ 53,452	\$ 14,971	\$ 50,154	\$ -	\$ 118,577
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Enviro-Pro (Environmental contractor)	Dollars \$ 667,841	\$ 187,056	\$ 626,628	\$ -	\$ 1,481,525	Dollars \$ 667,841	\$ 187,056	\$ 626,628	\$ -	\$ 1,481,525
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pro Force (Environmental contractor)	Dollars \$ 90,131	\$ 25,245	\$ 84,570	\$ -	\$ 199,946	Dollars \$ 90,131	\$ 25,245	\$ 84,570	\$ -	\$ 199,946
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Weavertown (Environmental contractor)	Dollars \$ 8,971	\$ 2,513	\$ 8,417	\$ -	\$ 19,900	Dollars \$ 8,971	\$ 2,513	\$ 8,417	\$ -	\$ 19,900
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Contractor	Dollars \$ 12,164	\$ 3,407	\$ 11,414	\$ -	\$ 26,985	Dollars \$ 12,164	\$ 3,407	\$ 11,414	\$ -	\$ 26,985
TOTAL OUTSIDE CONTRACTED SERVICES	Dollars \$ 2,570,431	\$ 719,954	\$ 2,773,167	\$ -	\$ 6,063,552	Dollars \$ 2,524,803	\$ 707,174	\$ 2,730,355	\$ -	\$ 5,962,333
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Restoration Costs	\$ 4,574,812	\$ 904,420	\$ 3,980,650	\$ (108)	\$ 9,459,774	\$ 4,281,313	\$ 838,768	\$ 3,736,946	\$ (108)	\$ 8,856,920

Kentucky Power
Major Event Cost Recap

Ashland/Pikeville Derecho Storm: 06/29/2012

Detailed Restoration Costs

As of 09/25/12

06/29/12 DERECHO STORM TOTAL COST

06/29/12 DERECHO STORM INCREMENTAL COST

		06/29/12 DERECHO STORM TOTAL COST					06/29/12 DERECHO STORM INCREMENTAL COST					
		A	B	C	D	A+B+C+D	A	B	C	D	A+B+C+D	
		Capitalized	Accumulated	Expensed	Unallocated	Total Cost	Capitalized	Accumulated	Expensed	Unallocated	Total Cost	
		(Capital)	Depreciation	(O&M)		to Restore	(Capital)	Depreciation	(O&M)		to Restore	
		(Capital)	(Removal)	(O&M)			(Capital)	(Removal)	(O&M)			
In House Costs	Regular Time	Dollars	\$ 15,261	\$ 3,815	\$ 64,295	\$ -	\$ 83,371	\$ -	\$ -	\$ -	\$ -	\$ -
		Hours	433.1	108.2	2,057.2	0.0	2,598.5	433.1	108.2	2,057.2	0.0	2,598.5
	Overtime	Dollars	\$ 111,928	\$ 27,982	\$ 441,630	\$ -	\$ 581,540	\$ 111,928	\$ 27,982	\$ 441,630	\$ -	\$ 581,540
		Hours	2,419.6	605.6	9,956.4	0.0	12,981.6	2,419.6	605.6	9,956.4	0.0	12,981.6
	Salary & Wage	ST Fringes	\$ 8,122	\$ 2,030	\$ 5,710	\$ -	\$ 15,862	\$ -	\$ -	\$ -	\$ -	\$ -
	Overheads	OT Fringes	13,362	3,341	3,499	-	20,202	13,362	3,341	3,499	-	20,202
		Other Labor Fringes	1,452	363	808	-	2,623	-	-	-	-	-
		Incentives	12,963	3,232	53,703	-	69,898	-	-	-	-	-
		Construction/Retirement	59,918	13,066	-	-	72,984	59,918	13,066	-	-	72,984
		All Other Overheads	(2,171)	(711)	160,981	-	158,099	-	-	-	-	-
Total Salary & Wages		\$ 220,835	\$ 53,118	\$ 730,626	\$ -	\$ 1,004,579	\$ 185,208	\$ 44,389	\$ 445,129	\$ -	\$ 674,726	
Transportation	Fleet	\$ 41,222	\$ 9,798	\$ 159,136	\$ -	\$ 210,156	\$ 3,258	\$ 811	\$ 12,432	\$ -	\$ 16,501	
	Total Transportation	\$ 41,222	\$ 9,798	\$ 159,136	\$ -	\$ 210,156	\$ 3,258	\$ 811	\$ 12,432	\$ -	\$ 16,501	
Other Cost Category	Cell Phone	\$ 770	\$ 174	\$ 16,861	\$ -	\$ 17,805	\$ -	\$ -	\$ -	\$ -	\$ -	
	Lump Sum Pmts	3,196	799	11,985	-	15,980	3,196	799	11,985	-	15,980	
	External Communications	-	-	-	-	-	-	-	-	-	-	
	Employee Expenses	36,967	9,242	141,146	35,373	222,728	36,967	9,242	141,146	35,373	222,728	
	Misc	(1,756)	30	450	(600)	(1,876)	(1,756)	30	450	(600)	(1,876)	
Total Other Cost Category		\$ 39,177	\$ 10,245	\$ 170,442	\$ 34,773	\$ 254,637	\$ 38,407	\$ 10,071	\$ 153,581	\$ 34,773	\$ 236,832	
Materials & Supplies	Towers, Poles, & Fixtures	Poles	\$ 24,342	\$ -	\$ -	\$ -	\$ 24,342	\$ 24,342	\$ -	\$ -	\$ -	\$ 24,342
		Cross arms	6,084	-	-	-	6,084	6,084	-	-	-	6,084
	Overhead Conductors & Devices	Wire	66,048	-	-	-	66,048	66,048	-	-	-	66,048
		Cutouts	14,254	-	-	-	14,254	14,254	-	-	-	14,254
		Splices	50,421	-	-	-	50,421	50,421	-	-	-	50,421
		Other	84,082	-	-	-	84,082	84,082	-	-	-	84,082
	Line Transformers		67,923	-	-	-	67,923	67,923	-	-	-	67,923
	Services		-	-	-	-	-	-	-	-	-	-
	Meters		-	-	-	-	-	-	-	-	-	-
	Lighting & Signal Systems		-	-	-	-	-	-	-	-	-	-
Other		(35,921)	(3,865)	156,673	(33,703)	83,184	(35,921)	(3,865)	156,673	(33,703)	83,184	
Total Materials		\$ 277,233	\$ (3,865)	\$ 156,673	\$ (33,703)	\$ 396,338	\$ 277,233	\$ (3,865)	\$ 156,673	\$ (33,703)	\$ 396,338	
Cost of Providing Temporary Electric Svc		-	-	-	-	-	-	-	-	-	-	
TOTAL IN HOUSE COSTS		\$ 578,467	\$ 69,296	\$ 1,216,877	\$ 1,070	\$ 1,865,710	\$ 504,106	\$ 51,406	\$ 767,815	\$ 1,070	\$ 1,324,397	

**Kentucky Power
Major Event Cost Recap**

Ashland/Pikeville Derecho Storm: 06/29/2012

Detailed Restoration Costs
As of 09/25/12

06/29/12 DERECHO STORM TOTAL COST

06/29/12 DERECHO STORM INCREMENTAL COST

Outside Contracted Services

Asplundh Tree Expert (ESTIMATED)

D.H. Elliott

ACRT Inc

Area Wide Protective

Chain Electric

Entergy AR (ESTIMATED)

Entergy LA (ESTIMATED)

Entergy MS (ESTIMATED)

Entergy TX (ESTIMATED)

Highline (Utility Lines Construction)

PAR Electric

Pike Electric

Southern Electric Corp

T&D Solutions

Other Contractor

Other Contractor, Unallocated

	06/29/12 DERECHO STORM TOTAL COST					06/29/12 DERECHO STORM INCREMENTAL COST				
	A	B	C	D	A+B+C+D	A	B	C	D	A+B+C+D
	Capitalized	Accumulated	Expensed	Unallocated	Total Cost	Capitalized	Accumulated	Expensed	Unallocated	Total Cost
	(Capital)	Depreciation	(O&M)		to Restore	(Capital)	Depreciation	(O&M)		to Restore
		(Removal)					(Removal)			
Dollars	\$ -	\$ -	\$ 850,076	\$ -	\$ 850,076	\$ -	\$ -	\$ 850,076	\$ -	\$ 850,076
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dollars	\$ 90,848	\$ 22,620	\$ 346,643	\$ -	\$ 460,110	\$ 74,583	\$ 18,570	\$ 284,582	\$ -	\$ 377,735
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dollars	\$ 1,643	\$ 409	\$ 6,270	\$ -	\$ 8,322	\$ 1,643	\$ 409	\$ 6,270	\$ -	\$ 8,322
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dollars	\$ 16,028	\$ 3,991	\$ 61,158	\$ -	\$ 81,177	\$ 16,028	\$ 3,991	\$ 61,158	\$ -	\$ 81,177
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dollars	\$ 79,978	\$ 19,913	\$ 305,168	\$ -	\$ 405,059	\$ 79,978	\$ 19,913	\$ 305,168	\$ -	\$ 405,059
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dollars	\$ 238,445	\$ 59,369	\$ 909,821	\$ -	\$ 1,207,635	\$ 238,445	\$ 59,369	\$ 909,821	\$ -	\$ 1,207,635
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dollars	\$ 211,170	\$ 52,578	\$ 805,751	\$ -	\$ 1,069,500	\$ 211,170	\$ 52,578	\$ 805,751	\$ -	\$ 1,069,500
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dollars	\$ 139,913	\$ 34,836	\$ 533,859	\$ -	\$ 708,609	\$ 139,913	\$ 34,836	\$ 533,859	\$ -	\$ 708,609
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dollars	\$ 30,844	\$ 7,680	\$ 117,688	\$ -	\$ 156,211	\$ 30,844	\$ 7,680	\$ 117,688	\$ -	\$ 156,211
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dollars	\$ 58,162	\$ 14,481	\$ 221,925	\$ -	\$ 294,568	\$ 58,162	\$ 14,481	\$ 221,925	\$ -	\$ 294,568
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dollars	\$ 27,923	\$ 6,952	\$ 106,545	\$ -	\$ 141,421	\$ 27,923	\$ 6,952	\$ 106,545	\$ -	\$ 141,421
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dollars	\$ 8,741	\$ 2,176	\$ 33,353	\$ -	\$ 44,270	\$ 8,741	\$ 2,176	\$ 33,353	\$ -	\$ 44,270
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dollars	\$ 30,824	\$ 7,675	\$ 117,614	\$ -	\$ 156,113	\$ 30,824	\$ 7,675	\$ 117,614	\$ -	\$ 156,113
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dollars	\$ 81,545	\$ 20,304	\$ 311,148	\$ -	\$ 412,997	\$ 81,545	\$ 20,304	\$ 311,148	\$ -	\$ 412,997
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dollars	\$ 4,541	\$ 1,131	\$ 17,326	\$ -	\$ 22,998	\$ 4,541	\$ 1,131	\$ 17,326	\$ -	\$ 22,998
Dollars	\$ -	\$ -	\$ -	\$ 157,157	\$ 157,157	\$ -	\$ -	\$ -	\$ 157,157	\$ 157,157
TOTAL OUTSIDE CONTRACTED SERVICES	\$ 1,020,606	\$ 254,116	\$ 4,744,344	\$ 157,157	\$ 6,176,223	\$ 1,004,341	\$ 250,066	\$ 4,682,284	\$ 157,157	\$ 6,093,848
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Total Restoration Costs

\$ 1,599,073	\$ 323,412	\$ 5,961,221	\$ 158,227	\$ 8,041,933	\$ 1,508,447	\$ 301,472	\$ 5,450,098	\$ 158,227	\$ 7,418,245
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Kentucky Power Major Event Cost Recap

Ashland/Pikeville/Hazard Thunderstorm: 07/05/2012

Detailed Restoration Costs

As of 09/25/12

		07/05/12 THUNDERSTORM TOTAL COST					07/05/12 THUNDERSTORM INCREMENTAL COST					
		A	B	C	D	A+B+C+D	A	B	C	D	A+B+C+D	
		Capitalized	Accumulated	Expensed	Unallocated	Total Cost	Capitalized	Accumulated	Expensed	Unallocated	Total Cost	
		(Capital)	Depreciation	(O&M)		to Restore	(Capital)	Depreciation	(O&M)		to Restore	
		(Capital)	(Removal)	(O&M)			(Capital)	(Removal)	(O&M)			
In House Costs	Regular Time	Dollars	\$ 1,782	\$ 255	\$ 23,790	\$ -	\$ 25,827	\$ -	\$ -	\$ -	\$ -	\$ -
	Salary & Wages	Hours	48.0	6.9	629.5	0.0	684.4	48.0	6.9	629.5	0.0	684.4
	Overtime	Dollars	\$ 5,613	\$ 802	\$ 74,622	\$ -	\$ 81,037	\$ 5,613	\$ 802	\$ 74,622	\$ -	\$ 81,037
		Hours	126.9	17.7	1,664.5	0.0	1,809.1	126.9	17.7	1,664.5	0.0	1,809.1
Salary & Wage Overheads	ST Fringes	\$	960	\$ 137	\$ -	\$ -	\$ 1,097	\$ -	\$ -	\$ -	\$ -	\$ -
	OT Fringes	\$	670	\$ 96	\$ 81	\$ -	\$ 847	\$ 670	\$ 96	\$ 81	\$ -	\$ 847
	Other Labor Fringes	\$	37	\$ 5	\$ 24	\$ -	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -
	Incentives	\$	363	\$ 49	\$ 4,958	\$ -	\$ 5,370	\$ -	\$ -	\$ -	\$ -	\$ -
	Construction/Retirement	\$	3,129	\$ 234	\$ -	\$ -	\$ 3,363	\$ 3,129	\$ 234	\$ -	\$ -	\$ 3,363
	All Other Overheads	\$	(194)	\$ (35)	\$ (1,909)	\$ -	\$ (2,138)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Salary & Wages	\$	12,360	\$ 1,543	\$ 101,566	\$ -	\$ 115,469	\$ 9,412	\$ 1,132	\$ 74,703	\$ -	\$ 85,247
Transportation	Fleet	\$	2,078	\$ 64	\$ 31,427	\$ -	\$ 33,569	\$ 184	\$ 26	\$ 2,425	\$ -	\$ 2,636
	Total Transportation	\$	2,078	\$ 64	\$ 31,427	\$ -	\$ 33,569	\$ 184	\$ 26	\$ 2,425	\$ -	\$ 2,636
Other Cost Category	Cell Phone	\$	34	\$ 1	\$ 582	\$ -	\$ 617	\$ -	\$ -	\$ -	\$ -	\$ -
	Lump Sum Pmts	\$	154	\$ 22	\$ 2,021	\$ -	\$ 2,197	\$ 154	\$ 22	\$ 2,021	\$ -	\$ 2,197
	External Communications	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Expenses	\$	892	\$ 127	\$ 11,721	\$ -	\$ 12,740	\$ 892	\$ 127	\$ 11,721	\$ -	\$ 12,740
	Misc	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Cost Category	\$	1,080	\$ 150	\$ 14,324	\$ -	\$ 15,554	\$ 1,046	\$ 149	\$ 13,742	\$ -	\$ 14,937	
Materials & Supplies	Towers, Poles, & Fixtures	Poles	\$ 3,548	\$ -	\$ -	\$ -	\$ 3,548	\$ 3,548	\$ -	\$ -	\$ -	\$ 3,548
		Cross arms	\$ 822	\$ -	\$ -	\$ -	\$ 822	\$ 822	\$ -	\$ -	\$ -	\$ 822
	Overhead Conductors & Devices	Wire	\$ 3,219	\$ -	\$ -	\$ -	\$ 3,219	\$ 3,219	\$ -	\$ -	\$ -	\$ 3,219
		Cutouts	\$ 2,312	\$ -	\$ -	\$ -	\$ 2,312	\$ 2,312	\$ -	\$ -	\$ -	\$ 2,312
		Splices	\$ 1,886	\$ -	\$ -	\$ -	\$ 1,886	\$ 1,886	\$ -	\$ -	\$ -	\$ 1,886
	Other	\$ 6,297	\$ -	\$ -	\$ -	\$ 6,297	\$ 6,297	\$ -	\$ -	\$ -	\$ 6,297	
Line Transformers		\$ 14,644	\$ -	\$ -	\$ -	\$ 14,644	\$ 14,644	\$ -	\$ -	\$ -	\$ 14,644	
Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Meters		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lighting & Signal Systems		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other		\$ 3,051	\$ -	\$ 7,486	\$ -	\$ 10,537	\$ 3,051	\$ -	\$ 7,486	\$ -	\$ 10,537	
Total Materials	\$	35,779	\$ -	\$ 7,486	\$ -	\$ 43,265	\$ 35,779	\$ -	\$ 7,486	\$ -	\$ 43,265	
Cost of Providing Temporary Electric Svc		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL IN HOUSE COSTS	\$	51,297	\$ 1,757	\$ 154,803	\$ -	\$ 207,857	\$ 46,421	\$ 1,307	\$ 98,356	\$ -	\$ 146,085	

**Kentucky Power
Major Event Cost Recap**

Ashland/Pikeville/Hazard Thunderstorm: 07/05/2012
Detailed Restoration Costs
As of 09/25/12

07/05/12 THUNDERSTORM TOTAL COST

07/05/12 THUNDERSTORM INCREMENTAL COST

Outside Contracted Services

	07/05/12 THUNDERSTORM TOTAL COST					07/05/12 THUNDERSTORM INCREMENTAL COST				
	A	B	C	D	A+B+C+D	A	B	C	D	A+B+C+D
	Capitalized	Accumulated	Expensed	Unallocated	Total Cost	Capitalized	Accumulated	Expensed	Unallocated	Total Cost
	(Capital)	Depreciation	(O&M)		to Restore	(Capital)	Depreciation	(O&M)		to Restore
	(Capital)	(Removal)	(O&M)			(Capital)	(Removal)	(O&M)		
Asplundh Tree Expert (ESTIMATED)	Dollars \$ -	\$ -	\$ 248,615	\$ -	\$ 248,615	Dollars \$ -	\$ -	\$ 248,615	\$ -	\$ 248,615
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D.H. Elliott	Dollars \$ 9,790	\$ 1,399	\$ 128,699	\$ -	\$ 139,888	Dollars \$ 7,869	\$ 1,124	\$ 103,437	\$ -	\$ 112,430
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ACRT Inc	Dollars \$ 9	\$ 1	\$ 120	\$ -	\$ 130	Dollars \$ 9	\$ 1	\$ 120	\$ -	\$ 130
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Area Wide Protective	Dollars \$ 1,802	\$ 257	\$ 23,686	\$ -	\$ 25,745	Dollars \$ 1,802	\$ 257	\$ 23,686	\$ -	\$ 25,745
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Entergy LA (ESTIMATED)	Dollars \$ 12,851	\$ 1,836	\$ 168,938	\$ -	\$ 183,625	Dollars \$ 12,851	\$ 1,836	\$ 168,938	\$ -	\$ 183,625
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Entergy TX (ESTIMATED)	Dollars \$ 8,541	\$ 1,220	\$ 112,279	\$ -	\$ 122,040	Dollars \$ 8,541	\$ 1,220	\$ 112,279	\$ -	\$ 122,040
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Highline	Dollars \$ 9,504	\$ 1,358	\$ 124,938	\$ -	\$ 135,800	Dollars \$ 9,504	\$ 1,358	\$ 124,938	\$ -	\$ 135,800
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Southern Electric Corp	Dollars \$ 841	\$ 120	\$ 11,059	\$ -	\$ 12,020	Dollars \$ 841	\$ 120	\$ 11,059	\$ -	\$ 12,020
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T&D Solutions	Dollars \$ 856	\$ 122	\$ 11,253	\$ -	\$ 12,231	Dollars \$ 856	\$ 122	\$ 11,253	\$ -	\$ 12,231
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Contractor	Dollars \$ (1,284)	\$ (183)	\$ (16,885)	\$ -	\$ (18,353)	Dollars \$ (1,284)	\$ (183)	\$ (16,885)	\$ -	\$ (18,353)
Other Contractor, Unallocated	Dollars \$ -	\$ -	\$ -	\$ 20,198	\$ 20,198	Dollars \$ -	\$ -	\$ -	\$ 20,198	\$ 20,198
TOTAL OUTSIDE CONTRACTED SERVICES	Dollars \$ 42,911	\$ 6,130	\$ 812,701	\$ 20,198	\$ 881,939	Dollars \$ 40,989	\$ 5,855	\$ 787,439	\$ 20,198	\$ 854,481
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Restoration Costs	\$ 94,208	\$ 7,887	\$ 967,504	\$ 20,198	\$ 1,089,796	\$ 87,410	\$ 7,162	\$ 885,795	\$ 20,198	\$ 1,000,565